

CITY OF HOUSTON
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES

The equipment depreciation is allocated to user departments and the depreciation allowance is the allocation basis. There are four classes of equipment:

(1) Computer Equipment - The components are: equipment for micro-computer, radio, telephone and telegraph, photography, audio, video and TV and other communications. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

(2) Office Equipment - The components are: equipment for office and reproduction, furniture and fixtures, and appliances and apparatus. The annual charge for equipment, such as typewriters and calculators is 6.67% of the cost of equipment that has an estimated life of fifteen years and has been purchased during the fiscal years 1988 through 2002.

(3) Vehicles - The components are: standard automobiles, vans and buses, general trucks, trailers and other vehicles. The annual charge is 20% of the cost of equipment that

has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

(4) Other Equipment - The components are equipment for minor maintenance/shop tools, laboratory, medical instrument, traffic control, athletic and recreation, fire and rescue and other equipment. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
EQUIPMENT DEPRECIATION
Costs to be allocated

Detail page 9
Schedule 2.002
FISCAL 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
EQUIPMENT USE CHG	61,090,594			
Total departmental cost adjustments:	61,090,594			61,090,594
Total to be allocated:	\$61,090,594			\$61,090,594
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
EQUIPMENT DEPRECIATION
Schedule of costs to be
allocated by function

	Total	General & admn	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
Cost adjustments						

Departmental cost adjustments						
EQUIPMENT USE CHG	\$61,090,594		\$10,028,868	\$7,556,332	\$35,588,376	\$7,917,018
Functional cost	61,090,594		10,028,868	7,556,332	35,588,376	7,917,018
Allocable costs	61,090,594		10,028,868	7,556,332	35,588,376	7,917,018
1st Allocation	61,090,594		10,028,868	7,556,332	35,588,376	7,917,018
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Total allocated	\$61,090,594		\$10,028,868	\$7,556,332	\$35,588,376	\$7,917,018
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
EQUIPMENT DEPRECIATION
Detail allocation of
COMPUTER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	1,592,593	15.880	\$1,592,593		\$1,592,593		\$1,592,593
AFFIRMATIVE ACT	2,109	0.021	2,109		2,109		2,109
MAYOR-EXECUTIVE	1,016	0.010	1,016		1,016		1,016
HUMAN RESOURCES	18,802	0.187	18,802		18,802		18,802
CONTROLLER	23,467	0.233	23,467		23,467		23,467
LEGAL	28,176	0.280	28,176		28,176		28,176
CITY SECRETARY	6,840	0.068	6,840		6,840		6,840
CITY COUNCIL	1,357	0.013	1,357		1,357		1,357
MUN COURTS-ADMIN	7,380	0.073	7,380		7,380		7,380
HEALTH ADMIN	757,357	7.551	757,357		757,357		757,357
PLANNING ADMIN	379,578	3.784	379,578		379,578		379,578
BUILDING SVCS	17,596	0.175	17,596		17,596		17,596
PW ECRE. ADMIN	1,644	0.016	1,644		1,644		1,644
HOUSING ADMIN	15,071	0.150	15,071		15,071		15,071
POLICE	4,922,419	49.082	4,922,419		4,922,419		4,922,419
FIRE	1,517,936	15.135	1,517,936		1,517,936		1,517,936
PW & ENG. OTHER	138,500	1.381	138,500		138,500		138,500
PW ECRE. DESIGN	24,912	0.248	24,912		24,912		24,912
PW ECRE. REAL ES	2,859	0.028	2,859		2,859		2,859
PW ECRE. PLANNIN	2,644	0.036	2,644		2,644		2,644
SOLID WASTE MGMT	136,940	1.365	136,940		136,940		136,940
LIBRARY	151,765	1.513	151,765		151,765		151,765
PARKS & RECREAT	277,907	2.771	277,907		277,907		277,907
Subtotal	10,028,868	100.000	10,028,868		10,028,868		10,028,868
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Total	10,028,868	100.000	\$10,028,868		\$10,028,868		\$10,028,868
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(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
EQUIPMENT DEPRECIATION
Detail allocation of
OFFICE EQUIP

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	11,310	0.149	\$11,310		\$11,310		\$11,310
CONTROLLER	1,113	0.014	1,113		1,113		1,113
LEGAL	18,321	0.248	18,321		18,321		18,321
CITY COUNCIL	1,095	0.014	1,095		1,095		1,095
MUN COURTS-ADMIN	9,756	0.129	9,756		9,756		9,756
HEALTH ADMIN	191,109	2.529	191,109		191,109		191,109
PLANNING ADMIN	38,243	0.506	38,243		38,243		38,243
BUILDING SVCS	1,156	0.015	1,156		1,156		1,156
HOUSING ADMIN	1,002	0.013	1,002		1,002		1,002
POLICE	474,739	6.282	474,739		474,739		474,739
FIRE	3,320,425	43.942	3,320,425		3,320,425		3,320,425
SOLID WASTE MGMT	67,941	0.899	67,941		67,941		67,941
LIBRARY	203,642	2.694	203,642		203,642		203,642
PARKS & RECREAT	3,216,480	42.566	3,216,480		3,216,480		3,216,480
Subtotal	7,556,332	100.000	7,556,332		7,556,332		7,556,332
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Total	7,556,332	100.000	\$7,556,332		\$7,556,332		\$7,556,332
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(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
EQUIPMENT DEPRECIATION
Detail allocation of
VEHICLES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	261,516	0.734	\$261,516		\$261,516		\$261,516
AFFIRMATIVE ACT	22,231	0.062	22,231		22,231		22,231
MAYOR-EXECUTIVE	17,383	0.048	17,383		17,383		17,383
HUMAN RESOURCES	46,732	0.131	46,732		46,732		46,732
CONTROLLER	6,283	0.017	6,283		6,283		6,283
LEGAL	31,228	0.087	31,228		31,228		31,228
CITY COUNCIL	3,444	0.009	3,444		3,444		3,444
MUN COURTS-ADMIN	67,753	0.190	67,753		67,753		67,753
HEALTH ADMIN	1,078,412	3.030	1,078,412		1,078,412		1,078,412
PLANNING ADMIN	677,288	1.903	677,288		677,288		677,288
BUILDING SVCS	552,300	1.551	552,300		552,300		552,300
PW ECRE. ADMIN	55,410	0.155	55,410		55,410		55,410
HOUSING ADMIN	84,425	0.237	84,425		84,425		84,425
POLICE	12,252,873	34.429	12,252,873		12,252,873		12,252,873
FIRE	4,712,576	13.241	4,712,576		4,712,576		4,712,576
PW & ENG. OTHER	4,666,780	13.113	4,666,780		4,666,780		4,666,780
PW ECRE. DESIGN	839,416	2.358	839,416		839,416		839,416
PW ECRE. REAL ES	96,325	0.270	96,325		96,325		96,325
PW ECRE. PLANNIN	89,079	0.262	89,079		89,079		89,079
SOLID WASTE MGMT	6,389,716	17.954	6,389,716		6,389,716		6,389,716
LIBRARY	118,077	0.331	118,077		118,077		118,077
PARKS & RECREAT	3,519,129	9.888	3,519,129		3,519,129		3,519,129
Subtotal	35,588,376	100.000	35,588,376		35,588,376		35,588,376
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Total	35,588,376	100.000	\$35,588,376		\$35,588,376		\$35,588,376
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(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
EQUIPMENT DEPRECIATION
Detail allocation of
OTHER EQUIPMENT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	131,116	1.656	\$131,116		\$131,116		\$131,116
CONTROLLER	1,410	0.017	1,410		1,410		1,410
MUN COURTS-ADMIN	26,203	0.330	26,203		26,203		26,203
HEALTH ADMIN	74,868	0.945	74,868		74,868		74,868
PLANNING ADMIN	1,220	0.015	1,220		1,220		1,220
BUILDING SVCS	6,663	0.084	6,663		6,663		6,663
PW ECRE. ADMIN	64,206	0.810	64,206		64,206		64,206
POLICE	373,311	4.715	373,311		373,311		373,311
FIRE	374,069	4.724	374,069		374,069		374,069
PW & ENG. OTHER	5,407,682	68.304	5,407,682		5,407,682		5,407,682
PW ECRE. DESIGN	972,683	12.285	972,683		972,683		972,683
PW ECRE. REAL ES	111,618	1.409	111,618		111,618		111,618
PW ECRE. PLANNIN	103,221	1.313	103,221		103,221		103,221
SOLID WASTE MGMT	102,864	1.299	102,864		102,864		102,864
LIBRARY	13,769	0.173	13,769		13,769		13,769
PARKS & RECREAT	152,115	1.921	152,115		152,115		152,115
Subtotal	7,917,018	100.000	7,917,018		7,917,018		7,917,018
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Total	7,917,018	100.000	\$7,917,018		\$7,917,018		\$7,917,018
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(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
EQUIPMENT DEPRECIATION
Departmental Cost
Allocation Summary

	Total	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
F&A ADMIN	\$403,942		\$11,310	\$261,516	\$131,116
F&A INFORM. SVCS	1,592,593	1,592,593			
AFFIRMATIVE ACT	24,340	2,109		22,231	
MAYOR-EXECUTIVE	18,399	1,016		17,383	
HUMAN RESOURCES	65,534	18,802		46,732	
CONTROLLER	32,273	23,467	1,113	6,283	1,410
LEGAL	77,725	28,176	18,321	31,228	
CITY SECRETARY	6,840	6,840			
CITY COUNCIL	5,896	1,357	1,095	3,444	
MUN COURTS-ADMIN	111,092	7,380	9,756	67,753	26,203
HEALTH ADMIN	2,101,746	757,357	191,109	1,078,412	74,868
PLANNING ADMIN	1,096,329	379,578	38,243	677,288	1,220
BUILDING SVCS	577,715	17,596	1,156	552,300	6,663
PW ECRE. ADMIN	121,260	1,644		55,410	64,206
HOUSING ADMIN	100,498	15,071	1,002	84,425	
POLICE	18,023,342	4,922,419	474,739	12,252,873	373,311
FIRE	9,925,006	1,517,936	3,320,425	4,712,576	374,069
PW & ENG. OTHER	10,212,962	138,500		4,666,780	5,407,682
PW ECRE. DESIGN	1,837,011	24,912		839,416	972,683
PW ECRE. REAL ES	210,802	2,859		96,325	111,618
PW ECRE. PLANNIN	194,944	2,644		89,079	103,221
SOLID WASTE MGMT	6,697,461	136,940	67,941	6,389,716	102,864
LIBRARY	487,253	151,765	203,642	118,077	13,769
PARKS & RECREAT	7,165,631	277,907	3,216,480	3,519,129	152,115
Direct Billed					
Total	\$61,090,594	\$10,028,868	\$7,556,332	\$35,588,376	\$7,917,018
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